

Steven M. Chernoff

8300 Greensboro Dr.
Suite 1200
Tysons, VA 22102

NOT ADMITTED IN VA

schernoff@fcclaw.com
(703) 584-8670
WWW.FCCLAW.COM

LLGS | LUKAS
LAFURIA
GUTIERREZ
& SACHS LLP

April 3, 2017

Via Electronic Filing

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, NW
Washington, DC 20554

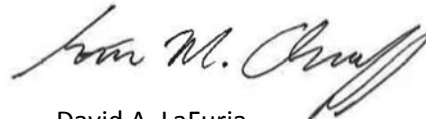
Re: WC Docket No. 11-42
Lifeline Biennial Audit of Smith Bagley, Inc.
Independent Accountants' Report on Applying Agreed-Upon Procedures for the Period
January 1 through December 31, 2015

Dear Ms. Dortch:

Please find attached the final report of the Independent Accountants' Report on Applying Agreed-Upon Procedures for the Period January 1 through December 31, 2015 ("Report"). The Report was issued on March 27, 2017, and this filing is timely made within the 30-day window provided for in the Audit Plan¹ and in the Wireline Competition Bureau's April 2014 *Public Notice*.²

Should any questions arise, please contact the undersigned.

Sincerely,



David A. LaFuria
Steven M. Chernoff
Attorneys for Smith Bagley, Inc.

Encl.

cc: Universal Service Administrative Company (LifelineBiennial@usac.org)

¹ General Standard Procedures for Biennial Independent Audits Required Under the Lifeline Reform Order for the Period January 1 Through December 31 (rec'd Aug. 10, 2016) ("Audit Plan") at p. 6 ("The Commission directs the audited ETCs to provide the final Attestation Reports to the Commission, USAC, and relevant state and Tribal governments within 30 days of receipt of the final report, which must be submitted no later than one year from release of the final Biennial Audit Plan, and biennially thereafter, unless otherwise directed by the Bureau.")

² Wireline Competition Bureau Announces Release of Final Lifeline Biennial Audit Plan, *Public Notice*, 29 FCC Rcd 3568 (2014) ("Public Notice").



CliftonLarsonAllen LLP
www.claconnect.com

Smith Bagley, Inc.

**Independent Accountants' Report
On Applying Agreed-Upon Procedures
For The Period January 1 through December 31, 2015**

Performed In Accordance With

**The Federal Communications Commission Public Notice
DA-14-1368 dated September 19, 2014, Erratum
Lifeline Biennial Audit Plan**

Performed by CliftonLarsonAllen LLP

January 17, 2017

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Mr. Justin Hinkle
Chief Executive Officer
Smith Bagley, Inc.
Show Low, AZ

We have performed the procedures in Appendix A, which were agreed to by Smith Bagley, Inc. (SBI) and CliftonLarsonAllen LLP (CLA), solely to assist SBI, the Federal Communications Commission (FCC), and the Universal Service Administrative Company (USAC) (collectively referred to as the responsible parties); related to SBI's compliance with FCC Public Notice DA-14-1368 dated September 19, 2014, Erratum (Public Notice) and FCC rules at 47 C.F.R. 54.101, 54.201, and 54.400-54.422 as well as related orders during the period January 1, 2015 through December 31, 2015 (funding year 2015). SBI's management is responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the responsible parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

This Agreed-Upon Procedures (AUP) engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the U.S. Government Accountability Office.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of SBI, FCC, and USAC and is not intended to be and should not be used by anyone other than these specified parties. However, this report will become a matter of public record when the final report is filed with the Federal Communications Commission.

CliftonLarsonAllen LLP



Arlington, VA
January 17, 2017

ID ¹	Procedures Agreed Upon ²	Findings
I - 1	Inquire of management and obtain carrier policies and procedures for offering Lifeline service to qualifying low-income consumers as provided by the carrier in response to Item 4 of Appendix A (Requested Documentation). ³ Examine and compare the carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in Appendix F. Note any discrepancy between the policies and procedures and the Commission's rules.	No exceptions were found as a result of applying the procedure.
I - 2	<p>Inspect 10 examples of carrier marketing materials describing the Lifeline service (i.e., print, audio, video and web materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application and certification forms), as provided in response to Items 4, 6 and 7 of Appendix A, and note if the materials do not include the following:</p> <ul style="list-style-type: none"> i. The service is a Lifeline service, which is a government assistance program; ii. The service is non-transferable; iii. Only eligible subscribers may enroll; iv. Only one Lifeline discount is allowed per household; and v. The ETC's name or any brand names used to market the service. <p>If all of the examples do not include this required information, identify and note the specific element(s) that are missing from each example. In the event the ETC does not have 10 different examples of marketing materials, it should submit as many as it uses to advertise the ETC's Lifeline service plans.</p>	SBI only has a total of 5 marketing materials. No exceptions were found as a result of applying the procedures on the 5 marketing materials.
I - 3	a. Review the carrier's responses to the background questionnaire regarding the carrier's policies for (1) how subscribers notify the carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs. Verify these policies are designed to (1) allow subscribers to make the notifications required by 47 C.F.R. §§ 54.410(d)(3)(ii) and (iv) and (2) prevent the carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service.	No exceptions were found as a result of applying the procedures.

¹ ID's (Identification) prefixes such as I, II, III, IV referred to the Objectives in the Fieldwork Testing Procedures in the *FCC Public Notice DA 14-1368, Released September 19, 2014, Erratum* (Public Notice)

² Source: Public Notice *pages 17 to 29*

³ Source: *Appendix A, Requested Documentation*, in FCC Public Notice refers to the documentation that must be provided by the Eligible Telecommunications Carrier (ETC).

ID ¹	Procedures Agreed Upon ²	Findings
	<p>b. In addition, call the customer care numbers provided in response to Item 8 of Appendix A, as well as any customer care numbers identified in the marketing materials provided in response to Item 6 of Appendix A, or on the websites provided in response to Item 7 of Appendix A. Document in the report whether (1) each telephone number is operational and (2) if it involves the use of an interactive voice response (IVR) system, that it is possible for an individual to reach a live customer care operator.</p>	
I - 4	<p>Inspect applicable policies and procedures regarding de-enrollment from the program, including when the ETC will de-enroll subscribers based on lack of eligibility, duplicative support, non-usage, and failure to recertify, as further described below.</p> <p>a. Inspect the ETC's policy and procedures for de-enrollment where the ETC has information indicating that a Lifeline subscriber no longer meets the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Item 4 of Appendix A. Note whether the policy and procedures detail the process for communications between the subscriber and ETC regarding de-enrollment, including, but not limited to: (1) notifying subscribers of impending termination of service; (2) allowing subscriber to demonstrate continued eligibility; and (3) termination of service within 30 days for failure to demonstrate eligibility. Identify any areas that are not in compliance with section 54.405(e)(1) of the Commission's rules.</p> <p>b. Inspect the carrier's policy and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support). Note if the policy and procedures state that the ETC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by section 54.405(e)(2) of the Commission's rules.</p> <p>c. Inspect the carrier's policy and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days), including the process of how the carrier monitors and identifies subscribers who are non-users of Lifeline service but enrolled in the</p>	<p>We reviewed SBI's policies and procedures that includes the following:</p> <ul style="list-style-type: none"> • 47 CFR Part 54 • SBI Wireless Services Tariff • Income guidelines in applicable Arizona and New Mexico state laws • Non-usage Procedures <p>No exception noted in reviewing SBI's policy and procedures for de-enrollment in procedures a, b, c, and d.</p> <p>For procedure c, no exceptions were found as a result of applying the procedures on a random sample of 10 subscribers from a total population of 1,416 subscribers for Arizona, New Mexico and Utah.</p> <p>For procedure d, no exceptions were found as a result of applying the procedures on a random sample of 30 subscribers from a total population of 627 subscribers for Arizona, New Mexico and Utah.</p>

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	<p>program, as well as non-usage termination notifications provided in response to Item 18 of Appendix A. Perform the following:</p> <ul style="list-style-type: none"> i. For subscribers listed as de-enrolled or scheduled for de-enrollment, select a sample of at least 10 accounts and request copies of the non-usage termination notifications sent to the subscribers. ii. Examine the non-usage termination notifications to verify if the termination notifications explain that the subscriber has 30 days following the date of the impending termination notification to use the Lifeline service. Note if any of the non-usage termination notifications do not include this information, as required by section 54.405(e)(3) of the Commission's rules. <p>d. Review the carrier's policy and procedures for de-enrolling a Lifeline subscriber that does not respond to the carrier's attempts to obtain recertification, as part of the annual eligibility recertification process, as well recertification requests provided in response to Item 19 of Appendix A.</p> <ul style="list-style-type: none"> i. Inspect the sampled recertification requests to verify if the communications explain that the subscriber has 30 days following the date of the notice to demonstrate continued eligibility or the carrier will terminate the subscriber's Lifeline service. ii. Review the recertification requests and the carrier's responses to the background questionnaire and verify that the recertification requests were sent by a method separate from the subscriber's bill (if a customer receives a bill from the carrier). iii. Identify any areas that are not in compliance with section 54.405(e)(4) of the Commission's rules. 	
II - 1	<p>Inquire of management and obtain carrier policies and procedures for limiting Lifeline support to a single subscription per household as provided by the carrier in response to Item 4 of Appendix A. Examine and compare the carriers policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in 54.409(c) (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rule.</p>	<p>No exceptions were found as a result of applying the procedure.</p>
II - 2	<p>Review procedures the carrier has in place to ensure it has accurately completed the FCC Form 497. If the carrier does not have such procedures, inquire of management to describe the</p>	<p>No exceptions were found as a result of applying the procedure.</p>

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	<p>process for completing a FCC Form 497. The procedures or process should include the following:</p> <ul style="list-style-type: none"> a. The position title of the person responsible for obtaining data for the FCC Form 497; b. The process for determining which subscribers should be included monthly in the FCC Form 497. Document whether the procedures include cut-off or billing cycle dates, and only those subscribers active as of the start or end of the month, etc.; c. That a corporate officer signature is required for the FCC Form 497; d. That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form; e. Provides the billing system name used to generate completion of the form; and f. If applicable, describe the process for completing the Tribal Link Up portions of the FCC Form 497. <p>Document any exceptions and include in the audit report.</p>	
II - 3	<p>Obtain the Subscriber List in response to Item 1 of Appendix A and obtain the carrier's FCC Form 497(s) for each study area in the selected states for the selected month. Compare the number of subscribers reported on the Form 497(s) to the number of subscribers contained on the Subscriber List for each study area. Note any discrepancies in the number of subscribers.</p>	<p>No exceptions were found as a result of applying the procedure.</p>
II - 4	<p>Using computer-assisted audit techniques examine the Subscriber List and note if there are any duplicate addresses with different subscribers. Create a list reflecting these results.</p>	<p>Using IDEA data analysis software, we found duplicate addresses with different subscribers and created a list showing the results.</p>
II - 5	<p>From the list completed in #4 above, randomly select up to 30 subscribers from the list and request copies from the ETC of the one-per-household certification form for each of the selected subscribers. Because subscribers must only complete a one-</p>	<p>No exceptions were found as a result of applying the procedure.</p>

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	<p>per-household certification form if existing Lifeline recipients reside at the same address, the selected subscribers should not be the first subscribers residing at the address based on the Lifeline start date in the subscriber listing (i.e., the selected subscribers should be the second or subsequent subscribers residing at the address based on the Lifeline start date in the subscriber listing). Verify that the provided one-per-household documentation includes the following requirements and the selected subscribers certified to only receiving one Lifeline-supported service in his/her household:</p> <ul style="list-style-type: none"> a. An explanation of the Commission's one-per-household rule; b. A check box that an applicant can mark to indicate that he or she lives at an address occupied by multiple households; c. A space for the applicant to certify that he or she shares an address with other adults who do not contribute income to the applicant's household and share in the household's expenses or benefit from the applicant's income, pursuant to the definition we adopt here today; and d. The penalty for a consumer's failure to make the required one-per-household certification (i.e., de-enrollment). <p>Note the number of missing or incomplete certifications. Even if subscribers enrolled in the program prior to June 2012, the effective date of the one-per-household requirement, at least one subscriber at each address is required to complete a one-per-household worksheet.</p>	
III - 1	<p>Inquire of management and obtain carrier policies and procedures for ensuring that its Lifeline subscribers are eligible to receive Lifeline services as provided by the carrier in response to Item 4 of Appendix A. Examine and compare the policies and procedures, including any management responses with the Commission's Lifeline rules set forth in section 54.410 (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rule.</p> <ul style="list-style-type: none"> a. Inspect the ETC's policies and look for evidence as to whether it includes a policy that the ETC does not retain copies of subscribers' proof of income or program-based eligibility. Note in the Attestation Report if such a policy is not included. b. Inspect the ETC's policies and look for evidence as to whether it includes a policy or procedure that the ETC must fully verify the eligibility of each low-income consumer prior to providing 	No exceptions were found as a result of applying the procedures.

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	Lifeline service to that consumer, and that the ETC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.	
III - 2	<p>Examine the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.</p> <p>a. If the ETC operates in a state that participates in NLAD, summarize the following:</p> <ul style="list-style-type: none"> i. Training requirements and ETC policies for ensuring employees and agents are trained on the use and interaction with the NLAD, including limiting access to the NLAD to select individuals. ii. The rules for ensuring (1) subscribers are eligible to receive Lifeline services and have completed all forms necessary to receive service and (2) only subscribers vetted by NLAD are claimed for reimbursement on the FCC Form 497. 	<p>No exceptions were found as a result of applying the procedures.</p> <p>SBI sales agents review and approve subscriber eligibility criteria. Each sales agent is trained by their store supervisor in conjunction with formal training from the SBI training department.</p> <p>SBI training for the Lifeline programs is offered in a variety of different ways:</p> <ul style="list-style-type: none"> • Online training modules via an online portal (www.mindflash.com) – these are typically PowerPoint presentations of the information presented online for the sake of tracking completion. • On-site training with Sales occurs once every quarter and twice during the 3rd quarter. Training occurs, using PowerPoint presentations and handouts, as well as oral explanation. • On-site training with Customer Care agents occurs as necessary and is handled on a person-

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		<p>by-person basis by Care's supervisory team.</p> <p>The SBI policies and procedures state that the enrollment process training for sales agents includes one-on-one training of the new agent by the store supervisor. Training for new procedures and updates to current procedures is accomplished for all sales agents by a training module from the Training Department and group sales meetings to go over the modules.</p> <p>All customer care agents are trained to assist customers in the annual recertification process.</p> <p>Typically, the new employee will shadow the supervisor for a few weeks before making any sales on their own. In those two weeks, there are several opportunities for the new employee to see Lifeline program enrollment. The supervisor will walk the new employee through the certification forms and focuses heavily on the income and program eligibility requirements for the program. The income eligibility requirements are provided to the staff at the beginning of every</p>

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		<p>year, and the supervisor explains what documentation is needed to prove eligibility for each program listed on the certification form. SBI has a trainer that conducts quarterly training at all SBI locations. The quarterly training sessions are for all sales associates and focuses on updates in policies and procedures. In addition, SBI creates their own training sessions in the Mind Flash module. The SBI trainer keeps track of who has attended and continues to contact the employee until the training is completed. There are controls in place so that if an employee does not take a required training, they are blocked in the system from making any sales. The quality control division of SBI randomly visits each office where sales are completed throughout the year to verify that sales agents are properly trained and knowledgeable about Lifeline.</p> <p>The National Lifeline Accountability Database (NLAD) is designed to help carriers identify and resolve duplicate claims for Lifeline Program-supported service and</p>

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		<p>prevent future duplicates. This is done by providing a means for carriers to check on a real-time and nationwide basis if the consumer is already receiving a Lifeline Program-supported service. On February 17, 2014 Arizona required carriers to begin to submit their Lifeline Program subscriber list to NLAD. Therefore, the NLAD training was applicable for funding year 2015.</p> <p>NLAD is only accessible via the web portal. Each store location has a logon and password to allow access to NLAD to verify and enroll customers in NLAD. Customer care supervisors have a logon and password available so they can query customers in NLAD as support for sales personnel. Compliance personnel have access to NLAD via logon and password to allow for CSV file uploads and quality control. Compliance includes review of new activations in NLAD to verify that all data matches entries in SBI's Costguard billing system.</p> <p>NLAD is accessible by all sales agents and Care supervisors to allow verification of the</p>

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		subscriber before activation. NLAD is also accessible by compliance personnel for quality control and maintenance.
III - 3	<p>Randomly select at least 100 subscribers from the Subscriber List and for the first 50 of the sampled subscribers, the auditor will perform the test described below, for each of the subscriber's certification and recertification forms. After performing the tests described below for the first 50 sampled subscriber, if the error rate is higher than 5 percent, the auditor should apply the same procedure to the remaining 50 subscribers in the sample and record the results.</p> <p>a. Examine the subscriber certification forms, if any, to verify the forms contain the following information:</p> <ul style="list-style-type: none"> i. Lifeline is a federal benefit and that willfully making false statements to obtain the benefit can result in fines, imprisonment, de-enrollment or being barred from the program; ii. Only one Lifeline service is available per household; iii. A household is defined, for purposes of the Lifeline program, as any individual or group of individuals who live together at the same address and share income and expenses; iv. A household is not permitted to receive Lifeline benefits from multiple providers; v. Violation of the one-per-household limitation constitutes a violation of the Commission's rules and will result in the subscriber's de-enrollment from the program; vi. Lifeline is a non-transferable benefit and the subscriber may not transfer his or her benefit to any other person; vii. Require each prospective subscriber to provide the following information: <ul style="list-style-type: none"> 1) The subscriber's full name; 2) The subscriber's full residential address; 3) Whether the subscriber's residential address is permanent or temporary; 4) The subscriber's billing address, if different from the subscriber's residential address; 5) The subscriber's date of birth; 6) The last four digits of the subscriber's social security number, or the subscriber's Tribal identification number, if the subscriber is a 	No exceptions were found as a result of applying the procedures on the 50 sampled subscribers' certification and recertification forms, as applicable.

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	<p>member of a Tribal nation and does not have a social security number;</p> <p>7) If the subscriber is seeking to qualify for Lifeline under the program-based criteria, as set forth in § 54.409, the name of the qualifying assistance program from which the subscriber, his or her dependents, or his or her household receives benefits; and</p> <p>8) If the subscriber is seeking to qualify for Lifeline under the income-based criterion, as set forth in § 54.409, the number of individuals in his or her household.</p> <p>viii. Require each prospective subscriber to certify, under penalty of perjury, that:</p> <p>1) The subscriber meets the income-based or program-based eligibility criteria for receiving Lifeline, provided in § 54.409;</p> <p>2) The subscriber will notify the ETC within 30 days if for any reason he or she no longer satisfies the criteria for receiving Lifeline including, as relevant, if the subscriber no longer meets the income-based or program-based criteria for receiving Lifeline service, the subscriber is receiving more than one Lifeline benefit, or another member of the subscriber's household is receiving a Lifeline benefit.</p> <p>3) If the subscriber is seeking to qualify for Lifeline as an eligible resident of Tribal lands, he or she lives on Tribal lands, as defined in §54.400(e);</p> <p>4) If the subscriber moves to a new address, he or she will provide that new address to the ETC within 30 days;</p> <p>5) The subscriber's household will receive only one Lifeline service and, to the best of his or her knowledge, the subscriber's household is not already receiving a Lifeline service;</p> <p>6) The information contained in the subscriber's certification form is true and correct to the best of his or her knowledge;</p> <p>7) The subscriber acknowledges that providing false or fraudulent information to receive Lifeline benefits is punishable by law; and</p> <p>8) The subscriber acknowledges that the subscriber may be required to recertify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to recertify as to his or her</p>	

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	<p>continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to § 54.405(e)(4).</p> <p>b. Compare the ETC's subscriber eligibility criteria on the certification and recertification forms to the federal eligibility criteria listed in 47 C.F.R. § 54.409. Note any discrepancies. Note: The ETC may list the eligibility criteria in its entirety or may allow the subscriber to note only his/her qualifying criterion on the form.</p> <p>c. Verify the subscriber completed all the required elements as identified in Objective III – 3 a. above, including signature and initialing/checkbox requirements contained in the certification and recertification forms.</p> <p>d. Examine the subscriber's initial certification/recertification form to verify the forms are dated prior to the end of the selected Form 497 data month. If the provided subscriber certification/recertification form is the subscriber's initial certification form, verify the form is dated prior to or on the day as the Lifeline start date per the subscriber listing.</p> <p>e. If applicable, verify subscribers who received Tribal Lifeline support certified to residing on Tribal lands.</p> <p>f. Review the list of the data source or documentation the ETC reviewed to confirm the subscriber's eligibility. Verify the recorded data sources are eligible data sources per 47 C.F.R. § 54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.</p>	
IV - 1	<p>Inquire of management and obtain carrier policies and procedures for ensuring that the carrier has made and submitted the annual certifications required under §54.416 (i.e., Form 555) and §54.422 (i.e., Form 481) of the Commission's rules. Examine and compare the policies and procedures, including any management responses with the Commission's Lifeline rules set forth in §54.416 and §54.522 (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rules.</p>	<p>No exceptions were found as a result of applying the procedure.</p>
IV - 2	<p>Examine the ETC's FCC Form 555 that was filed the January following the audit period. Verify the carrier made all of the following certifications. An officer of each ETC must certify that</p>	<p>No exceptions were found as a result of applying the procedure.</p>

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	<p>s/he understands the Commission's Lifeline rules and requirements and that the carrier:</p> <ul style="list-style-type: none"> a. Has policies and procedures in place to ensure that its Lifeline subscribers are eligible to receive Lifeline services; b. Is in compliance with all federal Lifeline certification procedures; and c. In instances where an ETC confirms consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(f)(2)(i)-(ii) or by relying on a state Lifeline administrator, as defined in 47 C.F.R. § 54.410(f)(3), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility. 	
IV – 3	Examine the ETC's organizational chart provided in response to Item 5 of Appendix A. Verify that the certifying officer on the FCC Form 555 is an officer per the organizational chart or other publicly available documents.	No exceptions were found as a result of applying the procedure.
IV - 4	Verify that the subscriber count per the FCC Form 555 agrees with the total subscriber count per the February FCC Form 497 provided by the carrier.	No exceptions were found as a result of applying the procedure.
IV - 5	Verify that the recertification data reported on the FCC Form 555 agrees with the detailed recertification results provided by the carrier in response to Item 9 of Appendix A.	No exceptions were found as a result of applying the procedure
IV - 6	Verify that the non-usage data reported on the FCC Form 555 for the selected month agrees with the detailed not-usage results provided by the carrier in response to Item 10 of Appendix A.	No exceptions were found as a result of applying the procedure
IV - 7	Review the carrier's Form 481, as provided by the carrier in response to Item 13 of Appendix A. Verify that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a)(b).	No exceptions were found as a result of performing the procedure.
IV - 8	Review any supporting schedules related to the carrier's FCC Form 481, as provided by the carrier in response to Items 16 and 17 of Appendix A. Verify that the data reported on the FCC Form 481 agrees with the supporting schedules.	No exceptions were found as a result of applying this procedure.
IV - 9	Inquire of management and obtain carrier policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the carrier in	No exceptions were found as a result of applying this procedure.

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	response to Item 4 of Appendix A. Examine and compare the carrier policies and procedures, including any management responses, with recordkeeping rules set forth in 47 C.F.R. § 54.417. Note any discrepancies between the policies and procedures and the Commission's rule.	